

Introduction

How to Use this Manual

California's Political Reform Act (the "Act") requires receipts and expenditures in election campaigns to be disclosed fully and truthfully. Since 1974, there have been over 200 amendments to the Act's campaign disclosure provisions. This manual has been prepared to assist committees with the Act's numerous and often detailed rules. This manual is written in a "user friendly" format so that committees have a resource guide. Also provided is a list of statutes and regulations at the end of each chapter. These can be accessed on the FPPC website under the Library and Publications section.

In addition, federal and state tax laws and other rules may be applicable. Telephone numbers and website addresses for the Federal Election Commission, Internal Revenue Service, California Franchise Tax Board, and the Federal Communications Commission are listed in the Appendix.

Controlling Law

This manual summarizes key campaign disclosure laws and regulations and draws from years of FPPC staff advice on complying with the provisions of the Act's campaign disclosure laws. Each committee's activity is different, however, and may raise issues not discussed in this manual. If there are any discrepancies between the manual and the Act or its corresponding regulations, the Act and its regulations will control.

Need Help?

If you need assistance, the Fair Political Practices Commission has a toll-free advice line:

1-866-ASK FPPC
(1-866-275-3772)

FPPC employees are available Monday through Friday to help you. In addition, the FPPC website (www.fppc.ca.gov) contains forms, manuals, and a wealth of other helpful information. See the Appendix for more details.

Don't forget these rules...

- Major donor committees do not receive contributions. If you receive contributions totaling \$1,000 or more in a calendar year, refer to the manual for primarily formed committees or general purpose committees, rather than this manual.
- Major donor committees terminate automatically at the end of each year. A prior year's activity does not trigger filing in another calendar year.
- If you make contributions totaling \$50,000 or more in a calendar year, you may be required to file electronically with the Secretary of State.
- If you qualify as a major donor committee during the 16 days prior to an election, you may be required to file Form 497 within 24 hours.
- A major donor committee must file a semi-annual report for each six-month period in which contributions or independent expenditures are made. A committee active in a city election may be required to file pre-election statements in connection with the city's election. Check the filing schedules at www.fppc.ca.gov for deadlines.
- When a major donor is required to be identified in a mass mailing or other advertisement, the legal name of the individual or entity must be disclosed (e.g., ABC Development Corporation).